

**Employee Acknowledgement  
Use of State Vehicles for Commuting  
Tax Withholding and Reporting Requirements**

The Federal Internal Revenue Service (IRS) and the State Franchise Tax Board (FTB) have issued regulations which require State agencies to report employee use of State owned and leased vehicles for personal use. Personal use includes miscellaneous non business trips, daily work commutes, etc. If an employee routinely works at the same multiple sites, the commute to each of those sites and back home again is also a personal commute. The value of the personal use of State owned or leased vehicles is reportable as taxable income. It is the manager's/supervisor's responsibility to ensure that all employees who use State vehicles for this purpose are aware of and understand Air Resources Board's (ARB) [Use of State Vehicles for Commuting Tax Withholding and Reporting Requirements Policy](#).

Instructions (Employee):

- (1) Review the Air Resources Board policy, [ASL 09-09](#), requiring reporting use of State vehicle for commuting.
- (2) Complete this "Employee Acknowledgement" form by signing and dating below. Return the completed form to your supervisor. A copy of this form will be maintained by the [ARB Fleet Coordinator](#).

Instructions (Supervisor):

- (1) Provide one copy of this completed form, along with a copy of ARB's policy, [ASL 09-09](#), detailing requirements and procedures for reporting use of State vehicles for commuting, to the employee for his/her records and reference.
- (2) Forward this signed original acknowledgement form to [ARB Fleet Coordinator](#).

I acknowledge receiving a copy of the Air Resources Board policy, [ASL 09-09](#), requiring reporting use of State vehicles for commuting and have had the opportunity to read and discuss the policy with my supervisor.

---

*Employee Name (please print)*

---

*Employee Signature*

---

*Date*

---

*Manager/Supervisor Name (please print)*

---

*Manager/Supervisor Signature*

---

*Date*